

THIS MATTER is before the Court on Plaintiff Securities and Exchange Commission's Motion and Memorandum of Law For a Final Judgment Setting Civil Penalty Amounts Against Defendants Esper Gullatt and Stone Financial Group LLC and others. (D.E. 52). No Opposition to the Motion has been filed.

This Court previously entered an Order and Judgment including an injunction, a penny stock bar, civil penalty, and other relief against Gullatt and Stone Financial. (D.E. 46). The Order provides the Court shall determine the amount of civil money penalty Gullatt and Stone Financial Group each shall pay, upon the Commission's motion, pursuant to Section 20(d) of the Securities Act of 1933 ("Securities Act"), 15 U.S.C. § 77t(d).

UPON CONSIDERATION of the Commission's Motion and being otherwise fully advised in the premises, it is **ORDERED AND ADJUDGED** that the Motion is **GRANTED**.

CIVIL PENALTY

IT IS FURTHER ORDERED AND ADJUDGED that, pursuant to Section 20(d) of the Securities Act, Gullatt and Stone Financial are jointly and severally liable for a civil penalty in the amount of \$169,763.08.

The total amount, \$169,763.08, shall be due and payable within ten days of entry of the Final Judgment.

Gullatt and Stone Financial may transmit payment electronically to the Commission, which will provide detailed ACH transfer/Fedwire instructions upon request. Payment may also be made directly from a bank account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>. Gullatt and Stone Financial may also pay by certified check, bank cashier's check, or United States postal money order payable to the Securities and Exchange Commission, which shall be delivered or mailed to:

Enterprise Services Center
Accounts Receivable Branch
6500 South MacArthur Boulevard
Oklahoma City, OK 73169

and shall be accompanied by a letter identifying the case title, civil action number, and name of this Court; Gullatt and Stone Financial as defendants in this action; and specifying that payment is made pursuant to this Final Judgment.

Gullatt and Stone Financial shall simultaneously transmit photocopies of such payment and letter to Christine Nestor, Esq., U.S. Securities and Exchange Commission, 801 Brickell Avenue, Suite 1800, Miami, FL 33131. Gullatt and Stone Financial shall pay post-judgment interest on any delinquent amounts pursuant to 28 U.S.C. § 1961. The Commission shall remit the funds paid pursuant to this paragraph to the United States Treasury.

Gullatt and Stone Financial shall not seek or accept, directly or indirectly, reimbursement or indemnification from any source, including but not limited to payment made pursuant to any insurance policy, with regard to any civil penalty amounts that Gullatt and Stone Financial pays pursuant to the Final Judgment, regardless of whether such penalty amounts or any part thereof are added to a distribution fund or otherwise used for the benefit of investors. Gullatt and Stone Financial further shall not claim, assert, or apply for a tax deduction or tax credit with regard to any federal, state, or local tax for any penalty amounts that Gullatt and Stone Financial pays pursuant to the Final

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Judgment, regardless of whether such penalty amounts or any part thereof are added to a distribution fund or otherwise used for the benefit of investors.

DONE AND ORDERED in Chambers at Las Vegas, Nevada, this **15th** day of **May, 2013**.

A handwritten signature in dark ink, appearing to read 'A. P. Gordon', written over a horizontal line.

HONORABLE ANDREW P. GORDON
UNITED STATES DISTRICT JUDGE

Copies to counsel and parties of record